

REAL ESTATE EXCISE TAX AFFIDAVIT

This form is your receipt when stamped by cashier.

PLEASE TYPE OR PRINT

CHAPTER 82.45 RCW - CHAPTER 458-61A WAC

THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ON ALL PAGES ARE FULLY COMPLETED

(See back of last page for instructions)

Check box if partial sale, indicate %

sold.

List percentage of ownership acquired next to each name.

SELLER GRANTOR	Name <u>Lyle & Judy Landkammer</u>	BUYER GRANTEE	Name <u>Kurt J. Landkammer, Holly A. Meyer</u>
	Mailing Address <u>680 Alpowa Creek Road</u>		Mailing Address _____
	City/State/Zip <u>Clarkston, WA 99403</u>		City/State/Zip _____
	Phone No. (including area code) _____		Phone No. (including area code) _____

Send all property tax correspondence to: Same as Buyer/Grantee

Name Lyle + Judy Landkammer
 Mailing Address 680 Alpowa Creek Rd
 City/State/Zip Clarkston, WA 99403
 Phone No. (including area code) _____

List all real and personal property tax parcel account numbers - check box if personal property

See Below

List assessed value(s)

SEE ATTACHED

Street address of property: N/A

This property is located in Asotin

Check box if any of the listed parcels are being segregated from another parcel, are part of a boundary line adjustment or parcels being merged.

Legal description of property (if more space is needed, you may attach a separate sheet to each page of the affidavit)

2-010-43-002-3600, 2-010-43-010-1700, 2-010-43-010-8800, 2-010-43-011-2220, 2-011-43-035-2222, 2-011-43-035-3466, 2-011-43-035-3300, 2-010-43-002-2000, 2-010-43-002-3200, 2-010-43-003-0000

Select Land Use Code(s):

83 - Agriculture classified under current use chapter 84.34 RCW

enter any additional codes: _____
 (See back of last page for instructions)

Was the seller receiving a property tax exemption or deferral under chapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior citizen, or disabled person, homeowner with limited income)? YES NO

Is this property designated as forest land per chapter 84.33 RCW? YES NO

Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW? YES NO

Is this property receiving special valuation as historical property per chapter 84.26 RCW? YES NO

If any answers are yes, complete as instructed below.

(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE)
 NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information.

This land does does not qualify for continuance.
Sail Walker 11-20-18
 DEPUTY ASSESSOR DATE

(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY)
 NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale.

(3) OWNER(S) SIGNATURE
[Signature]
 PRINT NAME Rose M. Guzman Kurt J. Landkammer

7 List all personal property (tangible and intangible) included in selling price.

If claiming an exemption, list WAC number and reason for exemption:

WAC No. (Section/Subsection) 458-61A201(b)(1)

Reason for exemption _____
 Gift _____

Type of Document Quit Claim Deed

Date of Document 5/17/17

Gross Selling Price \$ 0.00

*Personal Property (deduct) \$ _____

Exemption Claimed (deduct) \$ _____

Taxable Selling Price \$ 0.00

Excise Tax : State \$ 0.00

0.0075 Local \$ 0.00

*Delinquent Interest: State \$ _____

Local \$ _____

*Delinquent Penalty \$ _____

Subtotal \$ 0.00

*State Technology Fee \$ 5.00

*Affidavit Processing Fee \$ _____

Total Due \$ 10.00

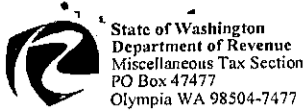
A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX
 *SEE INSTRUCTIONS

8 I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.

Signature of Grantor or Grantor's Agent Judith A. Landkammer
 Name (print) Judith A. Landkammer
 Date & city of signing: 5/17/17

Signature of Grantee or Grantee's Agent Rose M. Guzman
 Name (print) Rose M. Guzman
 Date & city of signing: 6/3/17

Perjury: Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).



REAL ESTATE EXCISE TAX SUPPLEMENTAL STATEMENT (WAC 458-61A-304)

This form must be submitted with the Real Estate Excise Tax Affidavit (FORM REV 84 0001A for deeded transfers and Form REV 84 0001B for controlling interest transfers) for claims of tax exemption as provided below.

AUDIT: Information you provide on this form is subject to audit by the Department of Revenue. In the event of an audit, it is the taxpayers' responsibility to provide documentation to support the selling price or any exemption claimed.

PERJURY: Perjury is a class C felony which is punishable by imprisonment in a state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).

The persons signing below do hereby declare under penalty of perjury that the following is true (check appropriate statement):

1. DATE OF SALE: (WAC 458-61A-306(2))

I, (print name) _____ certify that the _____ (type of instrument), dated _____, was delivered to me in escrow by _____ (seller's name). NOTE: Agent named here must sign below and indicate name of firm. The payment of the tax is considered current if it is not more than 90 days beyond the date shown on the instrument. If it is past 90 days, interest and penalties apply to the date of the instrument. Reasons held in escrow _____

Signature _____ Firm Name _____

2. GIFTS: (WAC 458-61A-201) The gift of equity is non-taxable; however, any consideration received is not a gift and is taxable. The value exchanged or paid for equity plus the amount of debt equals the taxable amount. One of the boxes below must be checked. Both Grantor (seller) and Grantee (buyer) must sign below.

Grantor (seller) gifts equity valued at \$ _____ to grantee (buyer). NOTE: Examples of different transfer types are provided on the back. This is to assist you with correctly completing this form and paying your tax. "Consideration" means money or anything of value, either tangible (boats, motor homes, etc) or intangible, paid or delivered, or contracted to be paid or delivered, including performance of services, in return for the transfer of real property. The term includes the amount of any lien, mortgage, contract indebtedness, or other encumbrance, given to secure the purchase price, or any part thereof, or remaining unpaid on the property at the time of sale. "Consideration" includes the assumption of an underlying debt on the property by the buyer at the time of transfer.

- A. Gifts with consideration
1. Grantor (seller) has made and will continue to make all payments after this transfer on the total debt of \$ _____ and has received from the grantee (buyer) \$ _____ (include in this figure the value of any items received in exchange for property). Any consideration received by grantor is taxable.
2. Grantee (buyer) will make payments on _____ % of total debt of \$ _____ for which grantor (seller) is liable and pay grantor (seller) \$ _____ (include in this figure the value of any items received in exchange for property). Any consideration received by grantor is taxable.
B. Gifts without consideration
1. There is no debt on the property; Grantor (seller) has not received any consideration towards equity. No tax is due.
2. Grantor (seller) has made and will continue to make 100% of the payments on the total debt of \$ _____ and has not received any consideration towards equity. No tax is due.
3. Grantee (buyer) has made and will continue to make 100% of the payments on total debt of \$ _____ and has not paid grantor (seller) any consideration towards equity. No tax is due.
4. Grantor (seller) and grantee (buyer) have made and will continue to make payments from joint account on total debt before and after the transfer. Grantee (buyer) has not paid grantor (seller) any consideration towards equity. No tax is due.

Has there been or will there be a refinance of the debt? YES NO (If yes, please call (360) 534-1503 to see if this transfer is taxable). If grantor (seller) was on title as co-signor only, please see WAC 458-61A-215 for exemption requirements.

The undersigned acknowledge this transaction may be subject to audit and have read the above information regarding record-keeping requirements and evasion penalties.

Judith A. Landhammer 5/17/17 Grantor's Signature Date Rose M. Guzman 6/3/17 Grantee's Signature Date
Judith A. Landhammer Grantor's Name (print) Rose M. Guzman Grantee's Name (print)

3. IRS "TAX DEFERRED" EXCHANGE (WAC 458-61A-213)

I, (print name) _____, certify that I am acting as an Exchange Facilitator in transferring real property to _____ pursuant to IRC Section 1031, and in accordance with WAC 458-61A-213. NOTE: Exchange Facilitator must sign below.

Exchange Facilitator's Signature _____ Date _____ Exchange Facilitator's Name (print) _____

51762

EXHIBIT A

TRACT 1

The North 330 feet of the West 300 feet of the Northwest Quarter of the Northwest Quarter of Section 35, Township 11 North, Range 43 East, Willamette Meridian.

TRACT 2

The West half of the West half of the Southeast Quarter of the Southwest Quarter of Section 35, Township 11 North, Range 43 East, Willamette Meridian; the Southwest Quarter of the Southwest Quarter of Section 35, Township 11 North, Range 43 East, Willamette Meridian.

TRACT 3

The West half of the Northwest Quarter of Section 2; the Northwest Quarter of the Southwest Quarter of Section 2; and all of Section 3, all in Township 10 North, Range 43 East, Willamette Meridian.

TRACT 4

All those portions of the East half of the Northeast Quarter of Section 10, Southwest Quarter of Southwest Quarter of Section 2 and Northwest Quarter of Northwest Quarter of Section 11, which lie North and West of county road running through said lands; and all of the Northeast Quarter of the Southwest Quarter of Section 2, the West half of the Northeast Quarter and the North half of the Northwest Quarter of Section 10, all in Township 10 North, Range 43 East, Willamette Meridian.

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Parcel #	Assessed Value	Tax Code
2-010-43-002-3600	4,230	24
2-010-43-010-1700	16,150	24
2-010-43-010-8800	32,840	24
2-010-43-011-2220	2,610	24
2-011-43-035-2222	150	24
2-011-43-035-3466	650	24
2-011-43-035-3300	11,200	24
2-010-43-002-2000	5,128	24
2-010-43-002-3200	8,980	24
2-010-43-003-0000	147,790	24

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